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Letter of transmittal

[31 August 2015]

Letter dated 31 August 2015 from the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the President of the General Assembly

I have the honour to submit to the General Assembly the annual report on the work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for 2014. The report is submitted in compliance with the request contained in paragraph 21 of resolution 302 (IV) of 8 December 1949 and with paragraph 8 of resolution 1315 (XIII) of 12 December 1958.

The report describes political, economic, security and operational developments in UNRWA fields of operation in Jordan, Lebanon, the Syrian Arab Republic and the occupied Palestinian territory, including East Jerusalem, as well as significant organizational, legal, and financial developments. It also reviews progress towards human development goals, as set out in the Agency's medium-term strategy for 2010-2015.

The Advisory Commission of UNRWA endorsed a draft version of this report before its June 2015 session. With the addition of Brazil and the United Arab Emirates, the Commission comprises 27 Member States and 3 observers. A letter from the Chair of the Commission precedes the report. The ongoing engagement and constructive advice of the Commission continues to be essential to UNRWA. In accordance with the usual practice, a draft version of the report has also been shared with the Government of Israel.

I am submitting this report against the backdrop of the extraordinary circumstances facing the Agency due to a severe funding crisis that puts at risk the Agency's core services to a population of some 5 million Palestine refugees registered with the Agency. On 3 August 2015, I submitted to the Secretary-General a special report on the Agency's financial crisis. In 2015, UNRWA faces a funding shortfall of $101 million, which calls into question its ability to deliver on all of its core mandate activities absent more sustainable funding from Member States. With shortfalls that have grown steadily over the years, largely owing to the increasing needs and vulnerabilities of Palestine refugees throughout the region, UNRWA has exhausted short-term coping mechanisms that have allowed the Agency to survive financially in recent years. UNRWA has long maintained a high degree of cost-efficiency and effectiveness in the provision of services directly to Palestine refugees and has applied stringent austerity and management measures.

Confronted with an unprecedented financial crisis in 2015, I was forced to seriously consider delaying the start of the 2015-2016 school year for 500,000 children enrolled in 685 UNRWA schools and 7,000 youth enrolled in 8 UNRWA vocational training centres. As a result of a series of special measures that represent the most concerted effort in decades to contain costs, including a series of new austerity measures, combined with extraordinary efforts to secure the required funding and a generous response from donors, including contributions from Arab donors amounting to almost half the funding shortfall, I was in a position to declare the school year open as planned, on 19 August 2015. The Agency received pledges for the resources necessary to sustain the Agency through 2015 based upon a revival of solidarity for Palestine refugees and a renewed understanding of the importance of respecting their rights and addressing their needs. However, I remain deeply aware that more needs to be done by the Agency, hosts and donors to put UNRWA on a more stable financial footing for the future. This is essential to ensure that we can fully and predictably deliver on the mandate to provide for the well-being, protection and human development of Palestine refugees, pending a just resolution of the question of Palestine refugees, especially at a time of growing instability throughout the Middle East. I am resolute in my determination that the Agency shall never again be in the same situation, in which core services required for Palestine refugees are at risk due to a funding shortfall.

The Agency's role as a reliable service provider to Palestine refugees contributes a measure of dignity and stability in the areas in which it operates. While the region is consumed by armed conflicts, growing extremism and expanding threats to the security of States and their citizens, UNRWA provides a measure of stability through its education, health, relief and social services, as well as camp services and infrastructure. The existence of UNRWA and its provision of these quality services to Palestine refugees for 65 years in accordance with the General Assembly mandate — a milestone we marked in New York on 2 June 2015 at the high-level conference on the theme "UNRWA@65: sustaining human development and protecting the rights of Palestine refugees" — has been a core component of the identity and resilience of the community and a remarkable achievement of the United Nations globally in terms of human development. UNRWA and its partners are committed to sustaining those achievements in line with our medium-term strategy for 2016-2021. Adequate, sustained and predictable support from the international community will be essential to implementation of the medium-term strategy.

I note with alarm, however, that Palestine refugees in many places face existential threats and are sinking deeper into poverty and desperation. As the armed conflict in the Syrian Arab Republic continues, deepening one of the worst humanitarian disasters in decades, the 560,000 Palestine refugees registered with the Agency become increasingly vulnerable and dependent upon UNRWA. On 1 April 2015, new armed groups swept into Yarmouk, exposing 18,000 civilians to severe violations of international human rights and humanitarian law, in a context already made unbearable by a prolonged siege, frequent bombardments and extreme violence. I visited Yarmouk in March and was appalled by the devastation and severe human suffering etched into the faces of the people I met. Several thousand managed to flee to neighbouring areas, where UNRWA conducted 25 missions providing food, medical assistance and fresh water. Since 8 June, however, access has been denied, cutting off substantive humanitarian assistance. In August, UNRWA was able to provide some medical services to the surrounding area of Yalda in response to a suspected outbreak

of typhoid, but was not permitted to provide much-needed food, non-food items and water. All 12 Palestine refugee camps in the Syrian Arab Republic are affected by the crisis, which continues unabated, and more than 95 per cent of refugees remaining in the country rely on UNRWA to meet their basic needs. However, funding for our humanitarian activities is declining annually.

In Jordan and Lebanon, which have also been acting as long-term hosts to refugees in difficult circumstances, Palestine refugees from the Syrian Arab Republic suffer marginalization owing to their precarious status: 94 per cent of such refugees in Lebanon and 82 per cent in Jordan rely on UNRWA for basic needs. Palestine refugees fleeing the armed conflict in the Syrian Arab Republic require protection to the same extent as other refugees from the country, and the fundamental principle of non-refoulement must be honoured in line with applicable international standards. Increasing numbers of vulnerable Palestinians leave by unsafe routes, some at the mercy of sea traffickers. The regional protection needs of Palestine refugees are acute and urgent, requiring a concerted, coordinated and sustained response, and UNRWA is committed to providing such a response.

In times of conflict, Palestine refugees are looking to the Agency in particular for essential assistance and protection. UNRWA and its staff faced the consequences of yet another round of intense hostilities in the Gaza Strip in July and August 2014. In addition to the extensive human cost and physical destruction, disregard for the inviolability of United Nations premises cost the lives of 44 Palestinians at designated UNRWA emergency shelters. Eleven staff members died during the hostilities. There are numerous mechanisms that document violations of international law during armed conflict, but the victims of such violations require more than that: they long for justice and accountability. The average primary school student in Gaza has lived through three major conflicts, nearly half the population of Gaza relies on UNRWA food aid and only in July 2015 did the first refugee families begin the reconstruction of their shelters through the Gaza Reconstruction Mechanism. While improvements in the access regime and the Gaza Reconstruction Mechanism should be noted, there will be no meaningful reconstruction or sustainable future without political action to resolve the underlying cause of the situation, in particular the blockade of Gaza and the occupation.

In the West Bank, including East Jerusalem, the occupation continues to adversely define every aspect of the daily lives of youth and camp residents, affecting everything from security and freedom of movement to livelihoods and employment. UNRWA remains very concerned about the increase in fatalities and in the use by Israeli forces of live ammunition in the crowded vicinity of camps. Settlement expansion and settler violence, notably the appalling arson attack near Nablus on 31 July that killed a Palestinian toddler and his parents and critically injured his family, affect numerous refugee communities in the West Bank. Some 7,000 Bedouins, many registered as Palestine refugees, are under threat of being displaced yet again in the context of a possible expansion of the Jerusalem-area E1 settlement block, which raises real concerns with regard to the prohibition of forced evictions and forcible transfer under international law.

The Agency's response to the crises in Gaza, the Syrian Arab Republic and elsewhere, and its delivery of core human development activities would not be possible without the dedication and bravery of its staff, who show extraordinary courage in continuing to work in extremely difficult circumstances. I take this

opportunity to honour fallen colleagues in Gaza, the West Bank and the Syrian Arab Republic and to commend all UNRWA staff for their work and commitment to Palestine refugees. Together we must place UNRWA on a more stable financial footing for the future, so that we protect the dignity and meet the needs of the Palestine refugees we are mandated to serve.

(*Signed*) Pierre **Krähenbühl**
Commissioner-General

Letter dated 16 June 2015 from the Chair of the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the Commissioner-General of the Agency

At its regular session held in Amman on 15 and 16 June 2015, the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) considered your draft annual report on UNRWA activities and operations, covering the period from 1 January 2014 to 31 December 2014, to be submitted to the General Assembly at its forthcoming seventieth session.

The Commission commends UNRWA for its efforts to continue delivering services to Palestine refugees in all fields of operation in accordance with its mandate.

The Commission underlines the vital role UNRWA plays in promoting regional stability until a just and lasting solution of the refugee situation is reached, in accordance with relevant United Nations resolutions (General Assembly resolutions 194 (III) and 302 (IV)). The Commission notes that the number of refugees eligible for UNRWA support now amounts to 5.3 million people and recognizes the important role that Palestine refugees play in the fabric of societies in the region. In this context, the Commission recognizes the ongoing vulnerability and growing needs of Palestine refugees, who, for 67 years now, have been affected by displacement and its consequences. The Commission therefore reiterates its view that the enduring hardship experienced by Palestine refugees underscores the critical role of UNRWA.

The Commission is extremely concerned by the effects that violence has on the Agency's ability to serve the needs of Palestine refugees in areas affected by conflict. The Commission therefore urges all relevant parties to grant access for humanitarian purposes to these refugee populations. The Commission calls on all relevant parties to comply fully with their obligations under international law, including humanitarian law, to respect United Nations resolutions and to enable UNRWA to fulfil its humanitarian obligations without unnecessary hindrance or cost. The Commission asks all relevant parties to refrain from taking any actions that jeopardize the safety, security or neutrality of UNRWA installations and staff. The Commission commends UNRWA staff for continuing to carry out their work under very dangerous and difficult conditions.

The Commission recognizes the additional strain on neighbouring countries resulting from the arrival of Palestine refugees from the Syrian Arab Republic, including 44,000 people in Lebanon, 15,000 people in Jordan and several thousand in other neighbouring countries. It thanks the people and the authorities in those neighbouring countries for their generosity in supporting the refugees and encourages the international community to continue to contribute to these efforts. The Commission notes the Agency's vigorous efforts to fulfil its mandate with respect to the Palestine refugees fleeing from the Syrian Arab Republic and stresses the need for sustained efforts to help the refugees to improve their living conditions in accordance with relevant General Assembly resolutions. The Commission is concerned about the increasing demands on UNRWA in the neighbouring countries and stresses the need to ensure that UNRWA services that are adequate in scope and quality are delivered to the refugees.

The Commission stresses that forced displacement, the destruction of homes and economic assets, the separation barrier, the closure and other restrictions on movement in the West Bank, including in East Jerusalem, imposed by the Israeli authorities have a profound negative effect on the living conditions and well-being of Palestine refugees.

The Commission remains concerned about the level of threats and attacks against UNRWA personnel in conflict areas, in particular threats to, and attacks on, staff while they are delivering services. The Commission remains extremely concerned about the lack of Agency access to, and information on, its staff who have been detained by the relevant authorities and reminds those authorities of their obligations with reference to General Assembly resolution 36/232. The Commission deplores the deaths of UNRWA personnel as a result of conflict and offers its condolences to the families, friends and colleagues of the 11 staff members who lost their lives in Gaza and the 4 staff members who lost their lives in the Syrian Arab Republic in 2014.

The Commission remains concerned about persisting funding shortfalls, in particular for the UNRWA General Fund, which undermine the Agency's efforts to promote human development and meet refugees' needs. In this regard, the Commission notes and recognizes the efforts made by UNRWA to mobilize resources from non-traditional donors and through partnerships. It urges donors — both traditional and non-traditional — and partners to mobilize the resources needed to secure service delivery. In this regard, the Commission also recognizes and supports the efforts by UNRWA management and staff to achieve greater cost efficiency and accountability in serving the needs of the refugee population in accordance with the strategic outcomes. The Commission gives its full support to the Commissioner-General in continuing important reforms while taking into account the financial situation and the concerns of host countries in terms of the impact on services.

The Commission calls on all parties to exert all efforts to sustain the Agency's operations in order to fulfil its mandate. The Commission remains concerned about the fact that multiple escalating crises, constrained resources and economic conditions such as effects from fluctuating exchange rates continue to restrict the Agency's financial resources.

The Commission commends the efforts by UNRWA management in developing the medium-term strategy for 2016-2021 and looks forward to it being made operational by January 2016. In this regard, the Commission welcomes the progress made in transforming the Agency's management systems, improving accountability and enhancing the quality and effectiveness of services for the Palestine refugees. The Commission also notes, in particular, the monitoring framework, which will be implemented together with the medium-term strategy for 2016-2021 and provide UNRWA management with better instruments to assess the effectiveness, efficiency and quality of services delivered.

The Commission commends UNRWA on the field-level consultations that led to the development of the strategic plan, which will be implemented alongside the medium-term strategy for 2016-2021.

The Commission appreciates the commitment and efforts made by UNRWA in order to mainstream gender, disability and protection perspectives into its activities. The Commission supports UNRWA in its efforts to maintain and intensify where necessary its efforts in this regard.

The Commission highly commends the support of host countries, host authorities and donors to the Agency's work and activities.

(*Signed*) Per **Örnéus**
Chair of the Advisory Commission

Chapter I

Contextual overview

A. Political, economic and security developments

1. In 2014, in an increasingly volatile regional environment, violence and marginalization continued to affect Palestine refugees in all five fields of operation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). To a varying degree across the Agency's fields of operation, impediments inhibited Palestine refugees from enjoying their rights under international law. Violence only exacerbates the ongoing vulnerability of a refugee population that has suffered the effects of over six decades of displacement, and whose plight can only be fully resolved by a just and durable solution, in accordance with international law and relevant United Nations resolutions.

2. The situation in the occupied Palestinian territory was marked by the breakdown of peace negotiations between Palestinians and Israelis in April, a major escalation of violence and continued restrictions on rights and opportunities for the territory's 1.9 million registered Palestine refugees. On 2 June, President Mahmoud Abbas announced the formation of a Government of national consensus following a unity agreement on 23 April between Fatah and Hamas. The State of Palestine acceded to 16 multilateral treaties by late 2014, including core human rights treaties.

3. The registered Palestine refugee population in the Gaza Strip stood at 1,276,926 as at 31 December 2014. The hostilities that occurred between 8 July and 26 August 2014 caused widespread loss of life, massive internal displacement and unprecedented damage to homes and infrastructure that "shocked and shamed the world", in the words of the Secretary-General.[1] An estimated 2,251 Palestinians were killed (1,462 civilians), including 538 children and 306 women. Approximately 11,000 injuries were reported and were estimated to have resulted in 1,000 long-term or permanent disabilities.[2] Eleven UNRWA personnel were among those killed. Seventy-two Israelis and one foreigner were killed during the conflict (6 civilians), including one child.[2] At its height, the conflict displaced over 475,000 people in Gaza; nearly 300,000 took shelter in 90 UNRWA schools operating as designated emergency shelters. An estimated 100,000 homes were damaged or destroyed, affecting more than 600,000 people; some 118 UNRWA installations were damaged, including 83 schools and 10 health centres, during the conflict. On seven separate occasions, UNRWA schools that had been sheltering displaced persons were struck directly or in the immediate vicinity by shells or other munitions as a result of Israeli actions, resulting in at least 44 Palestinians being killed and at least 227 injured.

4. Unrelated to the incidents in which UNRWA emergency shelters were struck directly or indirectly, UNRWA found, during its own inspections, weapons placed by Palestinian militants in three empty UNRWA facilities in Gaza. The Agency immediately alerted all relevant parties to their existence, strongly and proactively

[1] Remarks of the Secretary-General to the General Assembly on the situation in Gaza, New York, 6 August 2014.

[2] Office for the Coordination of Humanitarian Affairs, Protection Cluster, Occupied Palestinian Territory, Key Figures on the 2014 Hostilities, available at http://gaza.ochaopt.org/2015/06/key-figures-on-the-2014-hostilities/#_ftn2.

condemned the placement of weapons in Agency schools and conducted its own investigation during the reporting period.

5. At the 12 October conference in Cairo on reconstructing Gaza, some $5 billion was pledged, with UNRWA seeking $1.6 billion. In September 2014, the Office of the United Nations Special Coordinator for the Middle East Peace Process brokered a trilateral agreement between Israel, the Palestinian Authority and the United Nations on a temporary Gaza reconstruction mechanism, allowing for the entry into Gaza of large amounts of basic construction materials and machinery. During the reporting period, while initial progress was made in the repair of homes that sustained light damage, no destroyed homes were rebuilt.

6. Gaza has entered its eighth year of blockade imposed by Israel, which has starved a previously dynamic trade-oriented economy and its capacity to create jobs, and pushed the vast majority of the population into poverty and aid dependency. The almost continuous closure of the border by Egypt further exacerbated the situation. By the end of 2014, the unemployment rate among refugees in Gaza was 40.9 per cent. Ending the blockade, including the almost complete restrictions on exports, is crucial for any sustainable economic recovery to reduce aid dependency in the Gaza Strip.

7. The 774,176 Palestine refugees registered with the Agency in the West Bank continued to endure difficult economic and social conditions. The year began with all UNRWA installations closed, and a halt to virtually all services, owing to industrial action by UNRWA staff in the West Bank. After extensive negotiations and with the support of senior Palestinian officials, including the President and Prime Minister of Palestine, an understanding was reached and the Agency and staff representatives constructively discussed key areas of concern.

8. The abduction and killing of three Israeli youth in the West Bank on 13 June and subsequent killing of a Palestinian youth in East Jerusalem on 2 July were followed by increased tension, clashes and violence. During operations by Israeli security forces in 2014, the use of deadly force in the West Bank continued to increase, with 21 Palestine refugees killed by comparison to 17 in 2013. At least 122 Palestine refugees were injured by the use of live ammunition in and around refugee camps in 2014, an increase of 139 per cent from 2013. An increase in temporary restrictions on Palestinian access to holy sites in Jerusalem, especially Al-Aqsa Mosque, further inflamed tensions. The plans for expansion of settlements also continued. Of special concern to the Agency are Israeli plans to transfer Bedouin communities, a majority of whom are Palestine refugees, from Area C to three townships. If implemented, there are serious concerns that it would be contrary to Israel's obligations under international law, including the prohibition on forcible transfer. In 2014 411 refugees were displaced by demolitions and a total of 150 refugee owned structures were demolished.

9. The crisis in the Syrian Arab Republic has increasingly affected the 528,616 Palestine refugees registered with UNRWA in the country. Since the start of the conflict, 14 UNRWA staff members have been killed and 30 staff have been missing. Many Palestine refugees have been killed or seriously injured by parties to the conflict, including in incidents that affected UNRWA installations, but the Agency is not in a position to verify the total numbers.

10. The Syrian authorities, including the General Administration for Palestinian Arab Refugees, continued to express support for Palestine refugees and to facilitate the work of UNRWA. To help compensate for the lack of access to UNRWA schools, the Ministry of Education continued to grant UNRWA and Palestine refugees use of Government schools in safe areas. However, the intense and pervasive nature of the conflict, and the actions of the parties to it, seriously affected Agency operations in the Syrian Arab Republic. At least 46 of a total of 219 UNRWA schools, clinics and other facilities were damaged during armed engagements. Before the crisis, there were 118 UNRWA schools and 23 UNRWA health centres active in the Syrian Arab Republic. Now, 42 UNRWA schools and 14 UNRWA health centres remain operational. The Agency repeatedly called on all parties to the conflict to abide by their obligations under international law. UNRWA school buildings and the Damascus Training Centre of the Agency continued to serve as temporary accommodation for Syrians and Palestine refugees.

11. Solidifying battle lines have left a mix of situations in the nine official and three unofficial UNRWA camps. In Aleppo governorate, armed conflict remained at high intensity since February 2012. A replacement for UNRWA North Area Office, which was heavily damaged by explosions in December 2013, was identified for use from July 2014 and has remained open, despite considerable risk to staff and their families. From February, humanitarian access improved, as road links between Aleppo and Neirab were reopened, though access continued to be interrupted by clashes throughout 2014. Ein El-Tal camp has remained inaccessible since residents were forcibly displaced by armed groups in April 2013. The camps in central Syrian Arab Republic have been spared becoming a theatre of active conflict, and the UNRWA Central Area Office remains a robust humanitarian presence. The many Palestinians living outside of the camps, however, are affected by the intensification of the impact of the crisis on civilians in Homs. More than 80 per cent of Palestine refugees reside in Damascus and the surrounding suburbs, which continued to suffer intense armed engagements throughout 2014. After near-total closure for more than 12 months, UNRWA was able to intermittently secure humanitarian access into Yarmouk from January, distributing food and health kits to the 18,000 civilians trapped inside. In the last half of the year, however, distribution regularly suffered prolonged interruptions owing to clashes, and the year ended as it began, with humanitarian access prevented by clashes and military restrictions. By contrast, UNRWA was granted access to the Qabr Essit camp, also in the Damascus area, which had been under Government control since 2013. UNRWA was able to restore services and 20,000 Palestine refugees returned.

12. As the Syrian economy further contracted, unemployment, including among Palestine refugees, deepened and poverty rose. Displaced families were forced to rent private accommodation, further depleting their scarce resources. Palestine refugees, like Syrians, were affected by shortages of electricity, fuel and heating oil.

13. Events in the Syrian Arab Republic continued to have significant implications for the operations of the Agency in Jordan and Lebanon. The Agency has recorded approximately 45,000 Palestine refugees from the Syrian Arab Republic in Lebanon and 15,000 in Jordan.

14. Palestine refugees in Lebanon, of whom 452,669 were registered with UNRWA, continued to face acute socioeconomic deprivation and barriers to fully enjoying a broad range of human rights, against the backdrop of an unstable

political and security situation. On 25 May 2014, the term of President Michel Sleiman ended and the presidency remains vacant. UNRWA continued to advocate for Palestine refugees' right to work in Lebanon, which remained highly restricted. The conflict in the Syrian Arab Republic has had a serious impact on Lebanon, with sporadic eruptions of armed clashes involving armed groups linked to the conflict in the Syrian Arab Republic, notably in Tripoli and Arsal. The Palestinian leadership continued to espouse its disassociation from all domestic and regional conflicts. To that end, a security plan has been implemented in the Ein el-Hilweh camp in line with an agreement reached between the Palestinian factions, local factions and the Lebanese authorities. Lebanon is hosting 1.2 million refugees from the Syrian Arab Republic, including 45,000 Palestine refugees. In May 2014, the Lebanese authorities introduced further restrictions to the entry of Palestine refugees from the Syrian Arab Republic into Lebanon. UNRWA has appealed to the Lebanese authorities to uphold the principle of non-refoulement and equal treatment of all refugees in accordance with international standards, and to consider temporary access for Palestine refugees fleeing the war in the Syrian Arab Republic for humanitarian reasons.

15. The Agency operations in Lebanon have been affected by calls from the community for an increase in UNRWA services in response to increased socioeconomic vulnerability of Palestine refugees stemming from the influx of refugees from the Syrian Arab Republic, as well as the prolonged displacement of the Nahr el-Bared population following the camp's destruction in 2007 as a result of the armed conflict that occurred between the Lebanese Army and an extremist militant group known as Fatah al-Islam. As at 31 December 2014, only 50 per cent of the funding required for the reconstruction of Nahr el-Bared had been secured.

16. The Hashemite Kingdom of Jordan has a tradition of hospitality towards refugees, hosting 2,117,361 Palestine refugees registered with the Agency in Jordan, 15,000 refugees from the Syrian Arab Republic and increasing numbers from other countries. While Jordan has remained stable in an increasingly insecure region, this influx of people presents increasing challenges to Jordan's resources and infrastructure. Jordanians and Palestinians suffer from high unemployment and high prices for food, utilities, fuel and rent. In November 2014, poverty rates were 14 per cent country-wide and 31 per cent among Palestine refugees living in camps. The armed conflict in the Syrian Arab Republic continued to fuel security worries and tensions, especially since the rise of Islamic State in Iraq and the Levant (ISIL). The vast majority of Palestine refugees enjoy social, economic and political rights, but a group of Palestine refugees who fled Gaza in 1967, numbering 150,000, is largely excluded from access to Government services and is subject to a range of other restrictions. The same applies to Palestine refugees from the Syrian Arab Republic, many who live in fear of arrest and deportation, especially since the Government announced a policy of non-admission of Palestine refugees from the Syrian Arab Republic in January 2013. The Agency appealed to the Government of Jordan to uphold the principle of non-refoulement and equal treatment of all refugees in accordance with international standards. UNRWA requested the Government to consider temporary access for Palestine refugees fleeing the war in the Syrian Arab Republic for humanitarian reasons.

B. Operational developments

17. Across all fields of operation in 2014, and despite the challenges associated with the dramatic deterioration of the political and security environment, UNRWA continued to provide assistance and protection to Palestine refugees and to persons displaced by the 1967 and subsequent hostilities, in accordance with its mandate.

18. Despite the deterioration of the operational environment, particularly in Gaza and the Syrian Arab Republic, UNRWA continued the delivery of its core services in extremely challenging conditions. It was further able to rapidly engage systems and procedures for the effective delivery of urgent humanitarian assistance by drawing on its operational strengths, including the scale and geographic coverage of its operations, its coordinated and diversified programming and above all its 30,000 strong work force, the majority of whom are Palestine refugees and members of the communities they serve.

19. The Agency succeeded in educating more than 470,000 children, providing access to primary health care services to families comprising 3.5 million individuals, providing social safety net assistance (including cash and food) to 294,000 persons living in poverty, making a positive impact on the lives of 730,000 people through inclusive and participatory infrastructure and camp improvement interventions, and providing learning and skills training to over 4,350 youth. The UNRWA microfinance programme provided almost 35,000 loans valued at $34 million. UNRWA provided emergency shelter, food, cash and environmental health to some 1.38 million persons affected by conflict and displacement in all fields of operation.

20. The hostilities in the Gaza Strip in the summer of 2014 were the third and most destructive conflict in the past six years in that territory. UNRWA supported the entire population of 1.28 million Palestine refugees through humanitarian aid and core services, including primary health care and emergency shelter, as well as educating almost 240,000 students. The Agency estimated a total requirement of $720 million for rebuilding the 100,000 refugee homes that were damaged or destroyed, but only $135 million had been pledged by the end of the reporting period. The conflict caused major setbacks to all programmes, reforms and initiatives. As a result, the Gaza population was pushed into further aid dependency, with 65 per cent of the refugee population dependent on UNRWA for food assistance, compared to only 10 per cent relying on food assistance in 2000.

21. In the West Bank in 2014, there was ongoing confiscation of Palestinian land, increased settlement construction, home demolitions, forced evictions, the revocation of residency rights and obstructed access to land, markets and essential services, as well as frequent detentions carried out by Israeli security forces. In addition to its core programmes, UNRWA provided humanitarian support in the form of cash-for-work opportunities in camps. In partnership with the World Food Programme (WFP), UNRWA introduced food vouchers outside of camps to support food insecure families and distributed food parcels to vulnerable West Bank Bedouin refugee communities.

22. In the Syrian Arab Republic, persistent armed conflict continued to deepen humanitarian needs among Palestine refugees. Of the 560,000 Palestine refugees registered, approximately 480,000 remained in the country. Over 60 per cent of the registered population had been displaced at least once, while a further 80,000 had

been displaced to other countries. By December 2014, 95 per cent of the remaining population was reliant on UNRWA to meet their minimum needs. UNRWA programmes adapted to the growing needs of Palestine refugees. The use of public school buildings allowed UNRWA to continue its provision of education services to over 46,000 children, while UNRWA health centres and health points delivered 955,000 individual consultations. Over 470,000 Palestine refugees were provided with three rounds of emergency cash assistance, supplemented by distribution of food and essential items to over 100,000 families and provision of temporary accommodation to 13,000 displaced Palestine refugees and Syrians, primarily in repurposed UNRWA facilities. In 2014 humanitarian distributions in Yarmouk were re-established, although distributions remained highly intermittent, meeting less than 20 per cent of the minimum food needs of civilians and not meeting vital health needs.

23. UNRWA operations in Lebanon continued to provide basic services and protection to Palestine refugees, who suffer from a lack of rights and social exclusion. The Agency supported the human security and livelihoods of refugees. UNRWA responded to the needs of the displaced residents of Nahr el-Bared through its reconstruction efforts, with 34 per cent of families returned to the camp at the end of the reporting period. In 2014, the number of Palestine refugees from the Syrian Arab Republic approaching UNRWA for assistance in Lebanon declined from 51,000 in January to 45,000 in December, which may be explained by multiple cross-border movements by some refugees affected by new restrictions at the Lebanese border for Palestine refugees from the Syrian Arab Republic. All Palestine refugees from the Syrian Arab Republic continued to have access to UNRWA schools, health clinics and hospitalization through referrals. In July, UNRWA conducted a vulnerability assessment, which showed that 97 per cent of Palestine refugees from the Syrian Arab Republic were dependent on UNRWA cash assistance for food and housing. Refugee demands for increases in UNRWA services resulted in tensions, including sit-ins, closures of installations and threats against staff.

24. In Jordan, UNRWA continued to serve a population of 2.1 million registered persons and an additional 14,911 Palestine refugees from the Syrian Arab Republic. UNRWA services continued to contribute to the human development of refugees and the stability of the country. The Agency responded to emerging challenges, such as increasing numbers of patients with non-communicable diseases. UNRWA also continued to provide basic education to some 117,000 children in its schools and provided higher education and technical and vocational training to some 3,800 youth. While the number of new arrivals of Palestine refugees from the Syrian Arab Republic slowed during the year, an additional 4,000 refugees approached UNRWA for assistance in 2014. Around 185 Palestinian refugees from the Syrian Arab Republic remained housed in Cyber City, a closed facility, where their movements and livelihood opportunities are severely restricted. UNRWA further continued to provide health and education services to Palestine refugees from the Syrian Arab Republic and, despite the challenging operating context, was able to achieve important improvements to its programming through the introduction of vulnerability-based targeting criteria for eligibility of services; a shift from physical cash distributions to electronic cash transfers; and the phase-out of in-kind assistance.

C. Organizational developments

25. On 31 March 2014, Filippo Grandi completed his tenure as the UNRWA Commissioner-General, concluding nine years of service to the Agency. His successor, Pierre Krähenbühl, was appointed by the Secretary-General of the United Nations effective 1 April 2014.

26. During 2014, further progress was made in implementing comprehensive programme reforms to improve medium-term strategic planning, resource mobilization, accountability and the quality and effectiveness of services provided to Palestine refugees.

27. The Agency approach to protection has evolved, and in 2014, the protection function was strengthened across the Agency. UNRWA staff awareness on protection issues increased as a result of trainings, and procedures were improved to measure the results of the Agency protection work.

28. UNRWA continued its efforts to mainstream gender, disability and protection perspectives into its activities, in line with its international obligations. UNRWA is a provider of a range of services to 2.5 million Palestine refugee children. In 2014, UNRWA conducted a study of its approaches to child protection. With a view to enabling barrier-free access to UNRWA installations for all refugees with disabilities, guidance on universal accessibility was developed.

29. The UNRWA family health team approach, in which Palestine refugee families are treated by dedicated medical staff in Agency clinics rather than by a rotating mix of doctors and nurses, was implemented in 99 health centres by the end of 2014 and will be fully rolled out across the Agency's fields of operations by the end of 2015 (excluding the Syrian Arab Republic). UNRWA continued to implement policies to improve access to health services for particularly vulnerable groups, such as HIV-affected people, persons with disabilities, elderly refugees and female-headed households.

30. The implementation of education reform continued, with all fields of operation making substantive progress. The policies of human rights and inclusive education were implemented at the school level. The teacher policy career progression element was implemented from January and professional support units were established in each field from September.

31. Reforms of the Agency's Social Safety Net Programme were implemented in Jordan, Lebanon and the West Bank to enable the use of an accurate and uniform targeting system to select beneficiaries for food and cash assistance, ensuring that the most vulnerable are identified for services.

32. UNRWA completed the first phase of the roll-out of its new online microfinance banking software, with all field and headquarters operations using the system in 2014. UNRWA plans to complete the spin-off of its microfinance programme by 2017, through the creation of a new microfinance foundation. The new microfinance operations will be in compliance with the new microfinance legislation and regulations of central banks and national monetary authorities across the region. The spin-off aims to improve access to microfinance for Palestine refugees and other marginal, poor and low-income households.

33. The infrastructure and camp improvement programme, since its establishment in 2007, has adopted a comprehensive, integrated and participatory urban planning approach to improve the living conditions of Palestine refugees and the built environment in and around camps. In 2014, the infrastructure and camp improvement programme began developing its first programme strategy, including a number of management and information systems related to shelters, UNRWA facilities and camps.

34. In October 2014 UNRWA postponed the "Go Live" implementation of its new enterprise resource planning REACH system from January to April 2015. Work continued on track, which will allow REACH to be launched with minimal risks.

35. In 2014 UNRWA also strengthened its work on ethics, audits, evaluations and investigations. The ethics function underwent an external review and redirected its strategy, allowing it to reach 80 per cent of staff through its e-learning course. Fourteen internal audit reports were undertaken. Four evaluations were issued, leading to an improved approach to medium-term planning and ensuring the impact of the Syrian Arab Republic emergency cash assistance. Field offices were supported in carrying out investigations and establishing intake committees and an investigations hotline was set up.

36. The development of the medium-term strategy for 2016-2021 continued in 2014, involving substantial consultations with donors, host authorities and several hundred headquarters and field staff. The final draft of the strategy was endorsed by the Advisory Commission in November 2014. The strategy presents the UNRWA strategic vision and objectives of for its programmes and operations for the period 2016-2021, with the aim of maximizing its use of resources and the impact of the Agency operations in serving refugees. The strategy will be accompanied by a monitoring framework, to be completed in 2015, to ensure accountability and track progress against commitments.

37. UNRWA continued in 2014 to strengthen its results-based management and enterprise risk management systems. In 2014, UNRWA designed a planning framework for the Agency that will take effect in 2016 to support the new medium-term strategy for 2016-2021. UNRWA will continue to use the six-year strategic planning cycle to enhance stability and to enable the Agency to plan appropriately its human development and humanitarian responses to Palestine refugees. UNRWA will develop strategic plans for the period 2016-2021 for each field of operation, to be implemented through annual operational plans. UNRWA will continue its efforts to progressively achieve greater harmony with the planning cycles and monitoring frameworks in the proposed strategic framework 2014-2015 and in the quadrennial comprehensive policy review.

D. Legal matters

Agency staff

38. Israeli authorities, raising security concerns, continued to restrict the freedom of movement of UNRWA personnel in the occupied Palestinian territory, including East Jerusalem. The restrictions included closures of the West Bank and the Gaza Strip; the prohibition of local staff not resident in Jerusalem from travelling in United Nations vehicles across the Erez crossing or the Allenby Bridge, or from driving in Israel and

East Jerusalem; and time-consuming and cumbersome procedures for obtaining permits for local staff not resident in Jerusalem to enter Israel and East Jerusalem. On many occasions, permits were not granted even though the procedures were followed. Permits to enter East Jerusalem from the rest of the West Bank were not issued to 19 per cent (106 individuals) of the Agency personnel, who needed them, and in many cases no reasons were given for the denials.

39. At the Allenby Bridge, Israeli procedures continued to request searches of United Nations vehicles that would have violated the immunity of the United Nations, unless an occupant held an identification card issued by the Ministry of Foreign Affairs of Israel. The procedures restricted in particular the movement of international staff based at UNRWA headquarters in Amman, to whom the Ministry does not issue such cards.

40. Israeli procedures at the Erez crossing continued to request that United Nations vehicles be submitted to a search that would have violated the immunity of the United Nations, unless the vehicle included a United Nations staff member holding a diplomatic visa or was driven by an international staff member on a limited list approved by the Israeli authorities and updated during the reporting period. Opening hours at the Erez crossing remained restricted, as set out in the previous report. On 61 occasions at various checkpoints in the West Bank, including for entry into East Jerusalem, Israeli authorities demanded a search of an Agency vehicle. While in the majority of cases searches could be avoided through Agency interventions, rerouting or turning back, on 12 occasions searches were carried out. UNRWA protested these searches as a violation of the immunity of the United Nations.

41. The above-mentioned restrictions are inconsistent with the Charter of the United Nations, the 1946 Convention on the Privileges and Immunities of the United Nations, relevant United Nations resolutions and the 1967 Comay-Michelmore Agreement, by which the Government of Israel is obligated to facilitate the task of UNRWA to the best of its ability, subject only to regulations or arrangements that may be necessitated by considerations of military security.

42. UNRWA applied for permits for local staff to enter East Jerusalem for operational and humanitarian reasons only and without prejudice to relevant United Nations resolutions, including resolutions relating to the status of Jerusalem.

43. Israeli authorities maintained that the restrictions were necessary to protect Israel against terrorist threats. Some information was made available to the Agency by the Israeli authorities; however, there was no evidence available to indicate that many of the above restrictions concerning Agency staff and movement were anything other than matters of administrative convenience.

44. In the West Bank, coordination with Israeli military liaison officers continued. However, the officers had limited or no influence over Israeli checkpoints staffed by private contractors, and staff movement continued to be restricted and unpredictable at several checkpoints, notably those controlling access to East Jerusalem or through the West Bank barrier. In 2014, movement restrictions imposed by the Israeli authorities on the West Bank resulted in the loss of 240 staff days. It remained difficult to deliver Agency services in the area between the West Bank barrier and the 1949 armistice line, in particular in the Barta'a area and in three communities near Qalqilya. Since 16 September 2014, Israeli authorities have insisted that

Agency and other United Nations trucks use specific commercial checkpoints to enter Jerusalem, instead of those operated by the Israeli Border Police.

45. Local staff required permits from the Israeli authorities to transit the Erez crossing. During 2014, of a total of 900 applications, 739 permits (82 per cent) were granted. When compared to 2013, the number of permits applied for increased by approximately 50 per cent, while the overall percentage of permit applications rejected increased from 11 per cent to 18 per cent.

46. During the reporting period, the Rafah crossing between Egypt and Gaza was open for public use for a total of 143 of 365 scheduled days. The ban imposed by the United Nations on duty travel for staff members travelling through Rafah remained in place, owing to the security situation in the Sinai. Seven staff members were allowed to cross in September 2014 when these restrictions were temporarily lifted.

47. In Lebanon, the volatile security situation in the Palestine refugee camps in the Saida area and north Lebanon area resulted at times in movement restrictions that affected Agency staff and operations. During 2014, no significant movement restrictions were imposed on UNRWA staff by the Governments of Jordan or Palestine.

48. Eleven UNRWA personnel were killed as a result of the hostilities in July and August 2014 in the Gaza Strip.

49. In the Syrian Arab Republic, armed conflict was widespread, as Syrian Government forces and a variety of armed opposition groups continued to battle across the country. The result was a situation of generalized insecurity, which in turn inhibited free movement and humanitarian access. Four staff members were killed as a result of conflict in 2014, and at least 11 were injured in gunfire or as a result of shelling. Numerous checkpoints remained in place, including in and around Damascus. Agency vehicles were searched at some checkpoints contrary to the immunity of the United Nations. The Agency applied for 55 visas (residency and visit) for international personnel, including renewals; of those, three visas were not granted.

50. At the end of 2014, 24 staff members were in detention: 10 believed to be held by the Syrian authorities or other parties in the Syrian Arab Republic, 6 by the Israeli authorities, 1 by the Palestinian authorities and 1 by the de facto authorities in the Gaza Strip, 1 by the Jordanian authorities and 5 by the Egyptian authorities. Despite Agency requests, in accordance with General Assembly resolution 36/232, in 2014 the Syrian and Egyptian authorities did not provide the Agency with access to its detained staff. Syrian authorities provided reasons for the detention of some UNRWA staff detained in 2014. During the reporting period, the Israeli authorities did not provide access to or information on staff detained by Israel. The Palestinian authorities provided access and information on the reasons of detention of the staff members in detention at the end of 2014. The Jordanian authorities provided information on one detained staff member.

Agency services and premises

51. The Israeli authorities continued to impose transit charges on shipments entering the Gaza Strip, forcing UNRWA to pay $691,135 in 2014. In the view of the Agency, the charge is a direct tax, from which it ought to be exempt under the 1946 Convention. In the view of Israel, the charges were a fee for services and therefore

there was no exemption. The Kerem Shalom crossing remained the sole crossing for UNRWA imports to enter the Gaza Strip, as reported in the previous annual report. It was closed for imports for 17 days out of 233 scheduled operating days (7.2 per cent). The continuing closure of the Karni crossing and the requirement to palletize all container shipments contributed to increased expenditure in the form of charges for storage, demurrage, transportation and palletization amounting to some $7.42 million, including some $2.2 million for palletization costs. Additional relevant costs for the period July-December 2014, which were directly attributable to the hostilities in July and August 2014 in the Gaza Strip, totalled some $2.1 million.

52. As a result of the amended framework between Israel and the United Nations agreed on 4 December 2013, stricter conditions were imposed on UNRWA regarding the monitoring of construction material. UNRWA was required to recruit an additional international staff member (in addition to using its extant international staff workforce) and local staff engineers and security guards to meet the newly imposed daily monitoring requirements. It was also required to provide the Israeli Coordination and Liaison Administration to the Gaza Strip and the Coordinator of Government Activities in the Territories with additional documentary material to facilitate Israeli monitoring of construction projects. In 2014 alone, additional staffing, transit and logistical costs resulting from Israeli requirements regarding access and monitoring regarding all Agency imports into the Gaza Strip amounted to over $7.5 million. This is equivalent to the cost of building four UNRWA schools or distributing food to 868,000 beneficiaries for five weeks. The $7.5 million excludes inflation and transitional shelter cash assistance paid to those awaiting new shelter.

53. Prior to the hostilities in July and August 2014 in the Gaza Strip, UNRWA had been engaging in a time consuming and cumbersome process to obtain Israeli reapprovals of previously approved construction projects. Until June 2014, while UNRWA had received reapprovals for 27 previously approved projects, only one new project was approved. Following the hostilities in July and August 2014, all remaining projects pending approval (5) or reapproval (4) and 23 new UNRWA projects were approved.

54. Israeli authorities continued to require standards testing for educational, electronic, medical and other items for official use. UNRWA imports goods for its official use that conform to international standards, and the United Nations considers that the Israeli requirements were contrary to the exemption under the 1946 Convention from prohibitions and restrictions on imports in respect of articles imported by the United Nations for its official use. As at the end of the reporting period, 15 consignments destined for the West Bank were still detained, with the duration of detention ranging between three and five years for each consignment. The total storage costs for consignments delayed during the reporting period exceeded $123,500. The issue remained unresolved as at the end of the reporting period.

55. The Operations Support Officer programme continued in the West Bank, Lebanon and the Gaza Strip. During the hostilities of July through August 2014, the security environment prevented the programme from fully operating in the Gaza Strip. The programme played an invaluable role in upholding United Nations neutrality as a matter of primacy; in the inspection of UNRWA installations; in facilitating access for UNRWA staff members, vehicles and goods through checkpoints and, in the occupied Palestinian territory, to areas affected by Israeli military or security operations; in supporting the Agency programmes and initiatives;

in monitoring, documenting and intervening at the operational level on protection issues related to the humanitarian situation of the Palestinian population; and in providing protection, including through legal aid assistance in Lebanon, to Palestine refugees, in particular those displaced from the Syrian Arab Republic. They are actively engaged in supporting the implementation of reform initiatives in Lebanon. Their core objective is to help deliver improved quality services to the refugees, in an equitable, non-discriminatory and neutral manner. They also systematically identify protection needs and find ways to address them, as well as mainstream protection standards into all UNRWA services. During the reporting period, the establishment of an Operations Support Office programme in Jordan was initiated.

56. The 1946 Convention provides that the premises of the United Nations shall be inviolable. Contrary to that obligation, the Israeli military and security forces entered UNRWA premises in the West Bank without authorization or coordination on five occasions. On at least 50 occasions, tear gas canisters, stun grenades, "skunk water", plastic-coated metal bullets and/or live ammunition deployed by the Israeli security forces landed in UNRWA compounds or damaged UNRWA installations, resulting in the injury of one UNRWA staff member and three UNRWA beneficiaries and staff and beneficiaries suffering from tear gas inhalation. In the Gaza Strip some 184 protests were organized by beneficiaries and other organizations, a number of which forced the closure of UNRWA offices. The protests at the beginning of 2014 were predominantly a response to the announcement of the poverty survey results. From August 2014 onwards, the protests were predominantly related to the conflict recovery and reconstruction process following the hostilities in July and August 2014 in the Gaza Strip. As at 31 December 2014, UNRWA ran 18 collective centres (emergency shelters located in UNRWA school buildings) in the Gaza Strip in which approximately 18,861 internally displaced persons were provided with accommodation, shelter, food and non-food items.

57. During the hostilities in July and August 2014 in the Gaza Strip, some 118 UNRWA installations were indirectly or directly damaged by conflict-related activity. On 1 August 2014, the United Nations informed Israel that owing to declarations of "no-go" zones and evacuation warnings by the former, the United Nations would no longer have access to its premises in the relevant areas but expected the parties to respect and ensure respect for the inviolability of its premises.

58. Despite enhanced coordination mechanisms in place, on seven separate occasions, UNRWA schools — including six active designated emergency shelters and one evacuated shelter — of whose exact positions the Agency had notified the Israeli authorities, were either hit or struck nearby by Israeli shells or other munitions. In the three most egregious of those incidents, people were killed and injured. One UNRWA staff member and two other personnel were killed in two incidents. On 10 November 2014, the Secretary-General announced the establishment of a United Nations board of inquiry at Headquarters to investigate the seven incidents, among other incidents. The following table sets out details of the seven incidents and the number of deaths and injuries at the relevant UNRWA installation.

Incidents relating to UNRWA

Incident investigated	*Number of deaths at UNRWA installation*
Injuries occurring at and damage done to the UNRWA Maghazi Preparatory Girls "A/B" School on 21 and 22 July 2014	0 deaths; 2 persons injured
Injury occurring at and damage done to UNRWA Deir El Balah Preparatory Girls "C" School on 23 July 2014	0 deaths; 3 persons injured
Deaths and injuries occurring at and damage done to the UNRWA Beit Hanoun Elementary Co-education "A" and "D" School on 24 July 2014	Between 12 and 14 persons killed; 93 persons injured
Injuries occurring at and damage done to Zaitoun Preparatory Girls "B" School on 28 and 29 July 2014	0 deaths; 7 persons injured
Deaths and injuries occurring at and damage done to the UNRWA Jabalia Elementary Girls "A" and "B" School on 30 July 2014	Between 17 and 18 persons killed, including 2 UNRWA staff members; 99 persons injured
Deaths and injuries occurring at and/or in the immediate vicinity of, and damage done to, the UNRWA Rafah Preparatory Boys "A" School on 3 August 2014	15 persons killed, including 1 UNRWA staff member; between 25 and 30 persons injured
Total	**At least 44 persons killed; at least 227 persons injured**

59. In addition to the above-mentioned incidents, on or around 28 July 2014, one school block of the UNRWA Khuza'a Elementary College Co-educational "A" and "B" school was demolished by Israel Defense Forces bulldozers and another block was damaged by an Israeli projectile. The board of inquiry established by the Secretary-General investigated this incident. During this conflict period, weapons or alleged weapons components were placed in three empty UNRWA facilities in the Gaza Strip by Palestinian militant armed groups. Following its discovery of these components during its inspections, UNRWA alerted all relevant parties to their existence, and strongly and proactively condemned the placement of weapons in its schools as a violation of international law and launched an internal inquiry. The board of inquiry established by the Secretary-General investigated these incidents. UNRWA has worked with United Nations partners to improve procedures to address such violations of inviolability, in a manner that does not compromise the safety of staff or other civilians, including UNRWA beneficiaries.

60. During and following the hostilities, UNRWA undertook investigations and documented specific incidents where UNRWA installations were affected by the hostilities in contravention of the inviolability of United Nations premises. The Commissioner-General provided information on these incidents in briefings to the Security Council and the General Assembly on 31 July 2014 and 7 August 2014, respectively. During the reporting period, the Agency cooperated with the board of inquiry established by the Secretary-General and the Commission of Inquiry established by the United Nations Human Rights Council. The Agency participated in the special session of the Human Rights Council, convened on 23 July 2014, and in the Conference of the High Contracting Parties to the Fourth Geneva Convention, convened on 17 December 2014. The Agency provided a briefing to the Human Rights Committee on 10 October 2014.

61. The Israel Defense Forces have established a general staff mechanism for fact-finding assessments to examine exceptional incidents that occurred during the

hostilities and to provide relevant information to the Israeli Military Advocate General for decisions regarding whether or not criminal investigations should be opened. As at the end of the reporting period investigations were ongoing and contacts between UNRWA and the relevant Israeli mechanism had been made.

62. In the West Bank, there were three misuses of UNRWA installations for unauthorized political or other events involving officials of the Government of Palestine, Palestine Liberation Organization (PLO) factions, PLO camp services committee members or other actors. In addition, PLO camp services committee members, PLO factions and/or Palestinian Authority municipalities and village councils closed or otherwise interrupted work at an UNRWA installation on 29 separate occasions, some lasting for over a month, as part of protests relating to changes in UNRWA programming.

63. In the Syrian Arab Republic, the Agency has sustained conflict-related property losses provisionally estimated at around several million dollars since hostilities began in 2011. Since 2011, at least 48 of 180 UNRWA facilities have been either damaged or destroyed, and 22 vehicles have been damaged, destroyed or stolen by parties to the conflict. During the reporting period, nine UNRWA facilities sustained damage as a result of weapons fire: three in Damascus governorate; three in Dara'a governorate and three in Aleppo governorate. Damage to and lack of safe access to UNRWA facilities has made it more difficult for Palestine refugees to obtain essential services.

64. In the Syrian Arab Republic the Agency received several reports in the course of the year of the temporary presence of armed elements in UNRWA facilities, notably in Yarmouk, Hajr al-Aswad, Dara'a camp and Ein el-Tal. These reports could not be verified as no safe access to those facilities was possible. Despite protests, the UNRWA Sanitation Office in Khan Danoun continued to be used by the authorities at the adjacent checkpoint. In the Syrian Arab Republic the Agency also lost small quantities of humanitarian aid to armed theft, typically while it was being transported to Palestine refugees. Such incidents were infrequent and total losses were substantially below 1 per cent of the value of assistance delivered.

65. In Lebanon, there were 150 days of closures of different UNRWA installations throughout the year. This was mainly owing to the protests of discontented beneficiaries, but also to civil unrest and armed factional fighting. UNRWA is working with the community to minimize the closure of essential installations, such as schools. In Jordan, on one occasion, the Agency prevented a political rally from being held at an UNRWA installation, and, on another occasion, police authorities arrested an individual within UNRWA premises.

Other matters

66. In August 2013, UNRWA agreed with the Palestine Ministry of Finance on new procedures to seek UNRWA valued-added tax exemptions and arrived at an understanding concerning exemption of value-added tax in Gaza. Arrears due to the Agency of $90.9 million for services and goods procured for the West Bank and Gaza are outstanding for value-added tax accrued prior to these arrangements. Value-added tax outstanding in relation to the 2014 financial year totalled $6.76 million, with a total outstanding of approximately $97.7 million as at 31 December 2014.

67. The Agency was required, as in the past, to pay port fees and other charges to the Syrian authorities, contrary to the 1948 Agreement between the United Nations and the Government of the Syrian Arab Republic. In 2014, fees and charges totalling $32,608 were paid.

68. On 15 February 2012, approximately $74,000 was seized from the Agency HSBC Bank account in Jordan on the basis of an order by the Jordanian Execution Office. Despite numerous requests and protests to the Government before and after the seizure of funds, the funds had not been returned at the end of the reporting period.

69. The funds seized by the Government of Lebanon in 2013 in the sum of $680,000 were not returned.

70. The Agency continued to face difficulties in obtaining exemptions from customs and other governmental fees from the Customs Department of the Ministry of Finance of Jordan for importation of vehicles for official use. UNRWA considers these restrictions to be contrary to the Agency's exemption from restrictions on imports under the 1946 Convention and its 1951 bilateral agreement with Jordan. Jordan considers that these charges are fees for services. Since 2012, the Drivers and Vehicles Licensing Department of the Ministry of Finance of Jordan has requested payment of fees for inspection and registration cards for UNRWA official vehicles, which the Agency protested as constituting a direct tax from which it is exempt under the 1946 Convention. UNRWA paid the inspection and registration card fees under protest in the absence of any Government response. The Agency also faced delays in obtaining construction permits for Agency installations.

71. UNRWA continued to dispute any liability for payment demanded by the Government of Lebanon in the sum of $141.22 million for electricity consumed by Palestine refugees outside of UNRWA installations in camps in Lebanon.

72. In relation to the internal justice system, the UNRWA Dispute Tribunal, which was established on 1 June 2010, operates on a full-time basis and is comprised of one judge and a part-time ad litem judge. During the reporting period, the Tribunal issued 54 judgments and 129 orders, disposing of 67 cases. As at the end of the reporting period, there were 66 cases pending, of which 63 were filed by area staff and 2 were pending on remand from the United Nations Appeals Tribunal. There were also 14 appeals pending before the United Nations Appeals Tribunal.

Legal status of Palestine refugees in the Agency area of operations

73. The legal status of Palestine refugees in Jordan, the Syrian Arab Republic, the West Bank and the Gaza Strip remained substantially the same as that described in the report of the Commissioner-General for 2008.[3]

74. Further to the matters set out in previous reports concerning the right to work, there were no notable developments during the reporting period. Palestine refugees continue to be barred from exercising several syndicated professions and restrictions remain in place on the right of Palestine refugees to own and inherit property in Lebanon.

[3] See A/64/13, paras. 52-55.

75. Further to the matters set out in previous reports,[4] Palestine refugees from the Syrian Arab Republic in Jordan continued to face discriminatory restrictions and forcible return. In contrast to other refugees fleeing the conflict in the Syrian Arab Republic, Palestine refugees from the Syrian Arab Republic also faced difficulties in accessing courts and civil status/registration processes, such as the issuance of birth certificates, as well as employment and basic services. Some Palestine refugees from the Syrian Arab Republic continue to be held in a specific facility and face greater restrictions on their movement outside the facility in comparison with Syrians held in equivalent facilities.

E. Financial overview

76. With the exception of 150 international staff posts funded by the General Assembly through the United Nations regular budget, UNRWA operations are funded by the voluntary contributions of donors. The Agency receives funding through three primary portals: (i) a general fund that supports the Agency's core operations (including recurrent staff and non-staff costs), such as its education, health, camp improvement, and relief and social services programmes, as well as support systems and structures; (ii) funding for specific, time-bound projects with a view to improving services without increasing recurrent costs; and (iii) funding in response to emergency appeals for humanitarian interventions.

77. UNRWA substantially widened its donor base, strengthened its relations with Arab donors, engaged new private partners, built its presence in emerging markets and deepened relations with traditional donors. In 2014, the Agency resource mobilization efforts yielded positive results overall, with a total pledged amount of $1.3 billion; an increase from the 2013 pledge of $1.2 billion. Arab donors substantially contributed to the overall budget with a total pledge of $218.5 million in 2014. Contributions from Arab private donors nearly doubled to 4.5 per cent (nearly $60 million) in 2014, while the overall income from other private partners tripled to 2.5 per cent in 2014 ($33.5 million).

78. At the same time, there was a vast increase in needs, exacerbated by the continued conflict in the Syrian Arab Republic and the summer conflict in Gaza. The 2014 UNRWA Syria Emergency Appeal called for $417.4 million; many donors responded generously, funding 52 per cent of the appeal through 31 December 2014. In the occupied Palestinian territory, the Agency continued to provide basic humanitarian assistance through an emergency appeal for $300 million, which by year end was funded 43.2 per cent. After the conflict in Gaza, UNRWA launched a flash appeal for $295.4 million, which was funded by year end at $161.9 million (54.8 per cent).

79. Based on unaudited financial statements, in 2014 the Agency expended $1.3 billion. The largest expenditure was $669.7 million under the unrestricted regular budget, accounting for 52.1 per cent of total expenditure. Restricted fund activities, emergency activities and projects accounted for 3.7 per cent, 18.3 per cent and 25.1 per cent, respectively. Education remained the largest programme

[4] Palestinians have been denied access to Jordan since 2012, when the Jordanian authorities made it harder for Palestinian refugees from the Syrian Arab Republic to enter the country, before announcing the policy officially in January 2013.

funded from the general fund, with an expenditure of $401.0 million (59.9 per cent of the total unrestricted regular budget).

80. Inadequate funding forced the Agency to implement austerity measures, including reductions in travel and suspension of capital expenditure, including information technology, vehicles and equipment replacement and maintenance of buildings.

Table 1

Actual expenditure by field of operations and programme, 2014

(Thousands of United States dollars)

General fund	*Gaza*	*(Percentage)*	*Jordan*	*(Percentage)*	*Lebanon*	*(Percentage)*	*Syrian Arab Republic*	*(Percentage)*	*West Bank*	*(Percentage)*	*Headquarters*	*(Percentage)*	*Total*	*(Percentage)*
Education	172 584	25.8	96 492	14.4	45 927	6.9	18 695	2.8	65 023	9.7	2 277	0.3	400 998	59.9
Health	23 789	3.6	24 672	3.7	20 407	3.0	4 466	0.7	31 287	4.7	767	0.1	105 388	15.7
Infrastructure	4 317	0.6	501	0.1	5 260	0.8	962	0.1	1 087	0.2	1 487	0.2	13 614	2.0
Relief and social services	11 045	1.6	6 776	1.0	8 999	1.3	2 880	0.4	7 632	1.1	1 245	0.2	38 577	5.8
Executive and support	21 158	3.2	9 710	1.4	11 156	1.7	5 323	0.8	17 986	2.7	45 824	6.8	111 157	16.6
Grand total	**232 893**	**34.8**	**138 151**	**20.6**	**91 749**	**13.7**	**32 326**	**4.8**	**123 015**	**18.4**	**51 600**	**7.7**	**669 734**	**100.0**

All funding streams	*Gaza*	*(Percentage)*	*Jordan*	*(Percentage)*	*Lebanon*	*(Percentage)*	*Syrian Arab Republic*	*(Percentage)*	*West Bank*	*(Percentage)*	*Headquarters*	*(Percentage)*	*Total*	*(Percentage)*
Education programme	197 364	15.1	99 803	7.6	57 580	4.4	36 180	2.8	72 464	5.5	3 776	0.3	467 167	35.6
Health programme	33 369	2.5	25 595	2.0	29 983	2.3	12 116	0.9	35 756	2.7	1 479	0.1	138 298	10.5
Infrastructure and camp improvement programme	6 445	0.5	501	0.0	12 576	1.0	1 890	0.1	3 238	0.2	1 605	0.1	26 255	2.0
Relief and social services programme	210 241	16.0	19 173	1.5	91 620	7.0	137 751	10.5	25 501	1.9	1 528	0.1	485 814	37.0
Executive and support programme	68 436	5.2	10 295	0.8	18 172	1.4	21 951	1.7	24 966	1.9	49 937	3.8	193 757	14.8
Grand total	**515 855**	**39.3**	**155 367**	**11.8**	**209 931**	**16.0**	**209 888**	**16.0**	**161 925**	**12.3**	**58 325**	**4.4**	**1 311 291**	**100.0**

Table 2

Actual expenditure by strategic goal

(Thousands of United States dollars)

General fund	*Gaza*	*(Percentage)*	*Jordan*	*(Percentage)*	*Lebanon*	*(Percentage)*	*Syrian Arab Republic*	*(Percentage)*	*West Bank*	*(Percentage)*	*Headquarters*	*(Percentage)*	*Total*	*(Percentage)*
A long and healthy life	22 996	3.4	24 672	3.7	25 122	3.8	5 191	0.8	31 293	4.7	1 562	0.2	110 836	16.5
Acquired knowledge and skills	168 149	25.1	90 143	13.5	42 126	6.3	17 360	2.6	58 523	8.7	2 242	0.3	378 543	56.5
A decent standard of living	19 414	2.9	12 151	1.8	12 431	1.9	3 311	0.5	13 353	2.0	1 719	0.3	62 379	9.3
Human rights enjoyed	1 389	0.2	973	0.1	373	0.1	748	0.1	833	0.1	254	0.0	4 570	0.7
Management and operational effectiveness	20 945	3.1	10 212	1.5	11 697	1.7	5 716	0.9	19 013	2.8	45 823	6.8	113 406	16.9
Grand total	**232 893**	**34.8**	**138 151**	**20.6**	**91 749**	**13.7**	**32 326**	**4.8**	**123 015**	**18.4**	**51 600**	**7.7**	**669 734**	**100.0**

All funding streams	*Gaza*	*(Percentage)*	*Jordan*	*(Percentage)*	*Lebanon*	*(Percentage)*	*Syrian Arab Republic*	*(Percentage)*	*West Bank*	*(Percentage)*	*Headquarters*	*(Percentage)*	*Total*	*(Percentage)*
A long and healthy life	31 738	2.4	25 595	2.0	38 143	2.9	13 113	1.0	38 490	2.9	2 274	0.2	149 353	11.4
Acquired knowledge and skills	197 562	15.1	93 265	7.1	51 023	3.9	33 449	2.6	61 425	4.7	3 520	0.3	440 244	33.6
A decent standard of living	226 963	17.3	23 960	1.8	98 487	7.5	131 113	10.0	36 256	2.8	2 042	0.2	518 821	39.6
Human rights enjoyed	4 717	0.4	1 764	0.1	466	0.0	9 146	0.7	2 650	0.2	553	0.0	19 296	1.5
Management and operational effectiveness	54 876	4.2	10 785	0.8	21 812	1.7	23 067	1.8	23 103	1.8	49 936	3.8	183 579	14.0
Grand total	**515 856**	**39.3**	**155 369**	**11.8**	**209 931**	**16.0**	**209 888**	**16.0**	**161 924**	**12.3**	**58 325**	**4.4**	**1 311 293**	**100.0**

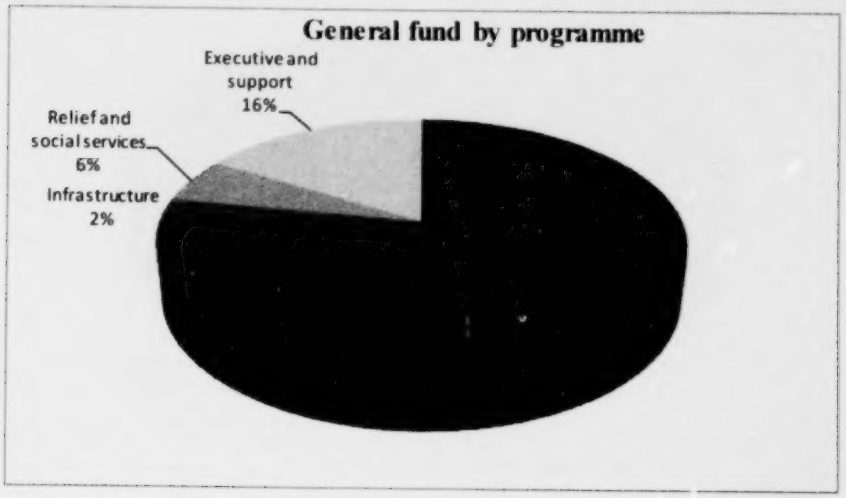
Figure I

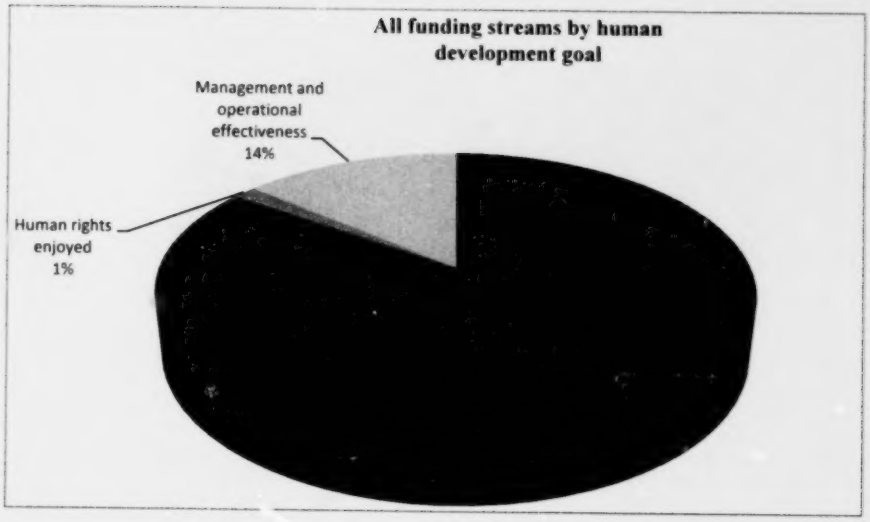
Actual expenditure by programme and field of operation (all funding streams)

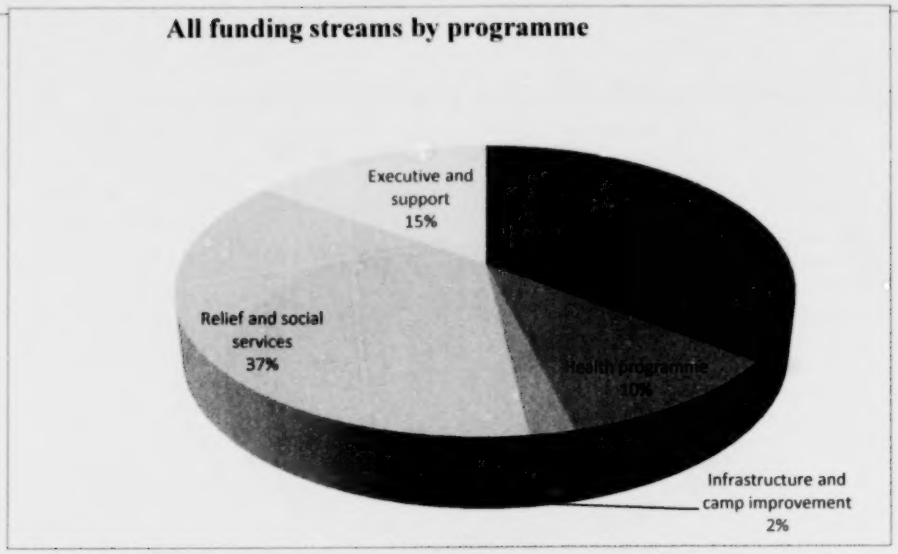
(In United States dollars)

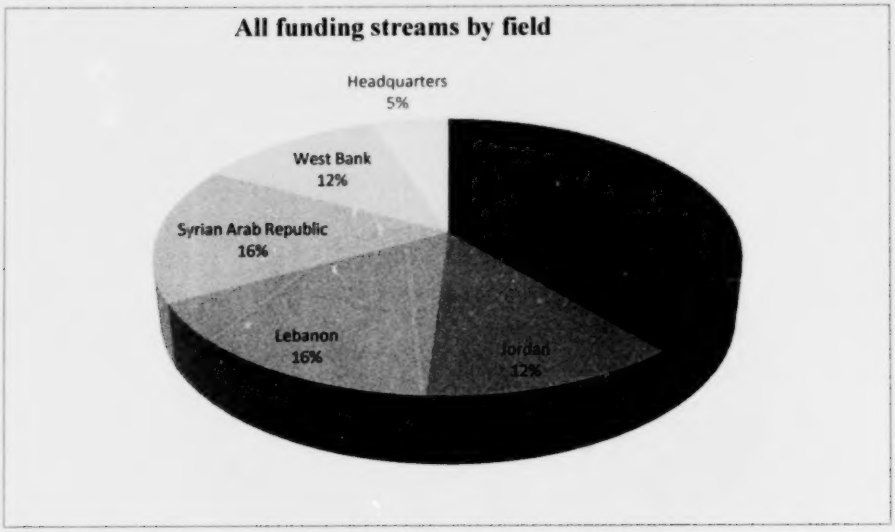
Figure II

Actual expenditure by field of operation, programme and strategic goal






All funding streams by programme
Executive and support 15%
Relief and social services 37%
Health programme 10%
Infrastructure and camp improvement 2%


All funding streams by field
Headquarters 5%
West Bank 12%
Syrian Arab Republic 16%
Lebanon 16%
Jordan 12%

Chapter II
Field priorities

A. Gaza Strip

81. In 2014 UNRWA prioritized humanitarian assistance to thousands of displaced refugees in Gaza, including the repair and reconstruction of damaged homes. In the context of the conflict and its aftermath, another key concern was child protection. On average, more than 10 Palestinian children were killed in Gaza every day during the hostilities. At the peak of the internally displaced person (IDP) crisis, around 150,000 children sought refuge in UNRWA shelters. Food insecurity in Gaza is primarily caused by a lack of economic access to food rather than unavailability. Widespread poverty, caused by high unemployment, low wages and elevated food prices, is a direct consequence of the blockade. Another major humanitarian priority was the continuation of the food assistance programme to 868,000 people. Technology is the only sector not crippled by the blockade, and in 2014 UNRWA secured donor support for the social enterprise Gaza Gateway, which combines skills development with service delivery to strengthen recent graduates' employability, and introduces new buyers to Gaza's information and communications technology industry. Finally, educating almost 240,000 UNRWA students in 252 schools in Gaza remained paramount. However, 90 per cent of the schools continued to run on double shift.

B. West Bank

82. In addition to the Safety Social Net Programme caseload of 36,129 refugee households, humanitarian-funded interventions supported 13,200 poor refugee households through cash-for-work opportunities or food vouchers. The family health team model was implemented in 35 of the 42 West Bank health clinics or focal points, while the family protection programme and gender-based violence referral system was introduced in all 19 refugee camps. The health team also managed to reduce the cost of hospitalization referrals by more than $900,000 (19 per cent of the budget). Primary education was provided to 50,566 students, with almost 5,200 students benefiting from remedial education and dyslexia-related services. To ensure that its services were provided in an equitable and dignified manner to all refugees, UNRWA continued its protection mainstreaming efforts in the West Bank with particular focus on improving food distribution standards, including special provisions for women and persons with disabilities, and training for UNRWA staff members on protection standards.

C. Syrian Arab Republic

83. In the context of growing and deepening needs, UNRWA prioritized the strengthening and expansion of critical services and assistance in the Syrian Arab Republic. With 9 health centres damaged, destroyed or otherwise inaccessible, UNRWA established 10 new health points to serve displaced refugee communities throughout the country. Use of 43 Government school buildings allowed UNRWA to almost double enrolment rates among Palestine refugee children, from 24,000 in 2013 to 46,000, while the deployment of innovative learning modalities (such as self-learning, Internet

modules and televised lessons) reached children who could not access classes. Cash assistance was expanded from two rounds of $42 per person in 2013 to three rounds of $64 per person. UNRWA distributed cash assistance in Damascus, Aleppo, Dara'a, Homs, Hama and Ladhiqiyah, even in areas where humanitarian access was ordinarily impossible. In Yarmouk, UNRWA provided over 32,000 food parcels, 10,000 hygiene kits and 7,000 medical consultations to the 18,000 civilians trapped there. The Agency also seized opportunities to conduct limited recovery activities in more stable areas, such as Qabr Essit camp, rehabilitating UNRWA facilities and restoring essential services. The Area Support Officer team, responsible for supporting the management of UNRWA operations in each area of the Syrian Arab Republic and coordinating protection support for the most vulnerable Palestine refugees, was recruited in late 2014.

D. Lebanon

84. The implementation of the family health team approach was completed in all 27 health centres. Through the Agency-wide Education in Emergency response, the Lebanon field of operations supported education for Palestine refugee students from the Syrian Arab Republic, by including up to 7,300 students in its regular classes. UNRWA provides vocational training to approximately 1,200 young men and women annually. The Siblin Vocational Training Centre was granted an establishment license towards accreditation from the Government of Lebanon in June 2014, which will increase opportunities for Palestine refugee youth through improved access to higher education and employment. The Social Safety Net Programme in Lebanon provided assistance to 61,709 eligible persons; however, more than 7,000 who are eligible could not be served and still more are expected to seek assistance, reflecting the worsening socioeconomic position of Palestine refugees in Lebanon. UNRWA has undertaken large-scale rehabilitation and camp improvement initiatives in Palestine refugee camps in Lebanon, focusing on Nahr el-Bared, Rashidieh and Ein El Hilweh camps.

E. Jordan

85. Jordan field operations continued implementing health reform, yet failed to roll out the family health team approach in all 24 health centres because of inadequate funding. Roll-out in the remaining six health centres will take place during 2015. Education reform continued through the roll-out of the school-based teacher development training, reaching one quarter of all 4,450 teachers, while agreements were reached on the future staffing structure for newly created reform support functions. In 2014, the relief programme introduced a "case management" approach that acknowledges the complex drivers of vulnerability and provides individually tailored support to refugees beyond the distribution of cash and food. A review of the management and investment strategies for revenues generated through the education and technical and vocational education training programmes through fee-based services (valued at $2 million annually) will be further pursued in 2015. UNRWA continued to provide assistance to Palestine refugees from the Syrian Arab Republic. The Agency was able to ensure good access to health services for Palestine refugees from the Syrian Arab Republic, who are eligible to access primary services at the 24 UNRWA health centres, with 97 per cent reporting that they had no problems

accessing the medical care they needed. Some 2,100 children from the Syrian Arab Republic enrolled in UNRWA schools in 2014.

Chapter III

Subprogramme review presented within the framework of the human development goals of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

86. UNRWA continues to follow the framework set out in its medium-term strategy for 2010-2015. The strategy provides direction for the Agency on the basis of 15 strategic objectives, each of which contributes to one or more of four human development goals: a long and healthy life; acquired knowledge and skills; a decent standard of living; and human rights enjoyed to the fullest. In 2014, UNRWA field offices and headquarters departments worked towards biennium targets set out in field and headquarters implementation plans that are based on the six-year strategic vision of the Agency and a refugee needs assessment conducted by each field office.

A. Goal 1
A long and healthy life

87. UNRWA aims to achieve the human development goal of ensuring that Palestine refugees lead long and healthy lives through interventions by its health programme and the infrastructure and camp improvement programme, in collaboration with host countries and national and international partners, where applicable.

88. In 2014, UNRWA continued to deliver primary health care to Palestine refugees through 137 health centres. Despite health gains in maternal, neonatal, infant and child mortality, non-communicable diseases are contributing to a mounting disease burden, which is costly to treat and manage. In response, UNRWA made further progress in rolling out its health reforms, including the family health team approach and health management information system ("e-Health"). By the end of 2014, 99 of the 115 UNRWA health centres (excluding the Syrian Arab Republic) had successfully implemented the family health team reform; 14 health centres were implementing the family health team e-Health package, while 72 were implementing a version of the classic e-Health package. Improvements in health centre organization, patient wait times and patient-staff satisfaction were evident, in addition to decreases in health centre staff workloads.

89. The 2014 conflict in Gaza caused devastating damage and, owing to safety concerns, an average of 7 of the 20 of health centres were closed for the duration of hostilities.

90. The ongoing conflict in the Syrian Arab Republic continued to create additional demands for UNRWA health services in that field of operation, as well as in Lebanon and Jordan. Of the 23 health centres in the Syrian Arab Republic, 8 remained closed in 2014, while 12 health points were operating in the country to improve access.

91. Rehabilitation or replacement of most defective parts of the water supply, sewerage and drainage systems in priority areas across field operations was implemented. More resources are required to improve the adequacy of networks.

Strategic objective 1
To ensure universal access to quality, comprehensive primary health care

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Percentage*
Universal access to quality, comprehensive primary health care	Antibiotic prescription rate	Baseline (2013)	24.6
		Target (2014)	25.5
		Actual (2014)	26.2

Strategic objective 2
To protect and promote family health

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Percentage*
Sustained protection and promotion of family health	Infant mortality rate[a]	Baseline (2013)	22.0
		Target (2014)	22.0
		Actual (2014)	20.4

[a] Excluding the Syrian Arab Republic.

Strategic objective 3
To prevent and control diseases

		Measurement	
Expected accomplishment	*Indicators of achievement*	*Unit of measure*	*Percentage*
Improved alignment of communicable disease prevalence with host authorities	(i) Immunization coverage rate against vaccine-preventable diseases	Baseline (2013)	99.3
		Target (2014)	99.5
		Actual (2014)	98.9
	(ii) Percentage of shelters	Baseline (2013)	99.9
		Target (2014)	99.9
		Actual (2014)	100[a]
	(iii) Percentage of shelters formally connected to the public sewerage network	Baseline (2013)	87.0[b]
		Target (2014)	85.6
		Actual (2014)	86.6[a]

[a] Excluding the Syrian Arab Republic.
[b] Including the Syrian Arab Republic; figure excluding the Syrian Arab Republic is 84.0.

Outputs

- Provision of 9.3 million outpatient medical consultations to Palestine refugees, of which 169,000 were consultations with specialists for the treatment of acute and chronic diseases
- Over 983,000 health consultations provided in the Syrian Arab Republic, despite ongoing conflict and insecurity

- Subsidies provided to 93,810 patients for hospitalization for secondary or tertiary health care
- Antenatal, post-natal and family planning services for approximately 311,031 clients
- Screening for hypertension and diabetes mellitus for those 40 years of age and over
- Infant and child health care provided to more than 162,000 children, including age-appropriate immunization for all registered children below two years of age
- Reverse osmosis water treatment system installed in three camps in Lebanon, benefitting around 8,500 families
- Sewerage, drainage, water supply system and road construction works implemented/in progress in camps in Gaza and Lebanon, benefitting around 6,700 refugee families
- Five new health centres constructed, with work ongoing for eight new health centres. Designs prepared for four new health centres/extensions and one kidney dialysis centre.

B. Goal 2
Acquired knowledge and skills

92. UNRWA aims to achieve the human development goal of ensuring that Palestine refugees acquire knowledge and skills in collaboration with host countries and other partners where applicable.

93. UNRWA operates 666 elementary and preparatory schools across its five fields of operations, as well as 9 secondary schools in Lebanon, providing free basic education to approximately half a million Palestine refugee children. Literacy rates among Palestine refugees compare well with regional and global levels, and there has been gender equity in enrolment since the 1960s.

94. Education reforms launched in 2011 seek to transform classroom practices towards enhanced student learning outcomes. Reforms have addressed policy, organizational structure and capacity development in eight areas, including teacher development and school empowerment; curriculum and student assessment; inclusive education; technical and vocational education and training; administration of governance; strategic planning; research and development; and partnerships, communication and information technology. In 2014 all policies — teacher, inclusive education, and human rights and conflict resolution and tolerance — were being implemented.

95. Progress was made ensuring inclusivity of all children and emphasizing critical learning processes and key values, in line with the World Programme for Human Rights Education. This progress was achieved through professional development programmes and user-friendly toolkits for education staff.

96. UNRWA finalized its analysis of the Agency-wide Monitoring and Learning Achievement tests (taken by 60,000 children in grades 4 and 8 in Arabic and Math, in 4 fields and 566 schools) and the Classroom Observation Study. The findings highlighted progress and challenges.

97. Design and construction works for schools were undertaken to create a conducive learning environment by applying relevant protection standards related to safety, security, accessibility and gender.

Strategic objective 4
To ensure universal access to and coverage of basic education

Expected accomplishment	*Indicators of achievement*	*Measurement*	
		Unit of measure	*Ratio*
Universal access and coverage of basic education[a]	(i) Dropout rate for elementary schools		
	Male	Baseline (2013)	2.62[b]
		Target	2.40
		Actual (2014)	3.38
	Female	Baseline (2013)	1.33[c]
		Target	1.40
		Actual (2014)	1.78
	(ii) Dropout rate for preparatory schools[d]		
	Male	Baseline (2013)	4.02
		Target	5.50
		Actual (2014)	4.75
	Female	Baseline (2013)	3.39
		Target	4.70
		Actual (2014)	2.99

[a] Actual figures are for the 2013/14 scholastic year. Targets are for the 2014/15 scholastic year, as these indicators are reported on biennially and the methodology cannot be adapted for single year reporting.
[b] The 2013 actual value reported in last year's report was incorrect. This figure (2.64) was for the scholastic year 2011/12.
[c] The actual 2013 figure in last year's report was misreported as 1.24.
[d] The 2013 actual reported figures in the 2013 report for both male and female preparatory dropout rates (6.44 and 3.30, respectively) represent the targets for the 2012/13 scholastic year not the actual figures.

Strategic objective 5
To enhance educational quality and outcomes against set standards

Expected accomplishment	*Indicator of achievement*	*Measurement*	
		Unit of measure	*Percentage*
Improved monitoring of quality education delivery	Percentage change in the mean score obtained by students on the monitoring learning achievement test[a]	Baseline (2013)	3.0
		Target (2014)	N/A
		Actual (2014)	N/A

[a] The Monitoring and Learning Achievement test is undertaken periodically, with the most recent one completed in 2013. There are therefore no actual or target figures to report for 2014.

Strategic objective 6
To improve access to educational opportunities for learners with special educational needs

Expected accomplishment	*Indicator of achievement*	*Measurement*	
		Unit of measure	*Percentage*
Improved assessment and referral of special educational needs students	Percentage of all children enrolled in UNRWA schools identified as having a special education need[a]	Baseline (2013)	3.60
		Target (2014)	2.90
		Actual (2014)	3.62

[a] This indicator was reported incorrectly as "Proportion of identified special educational needs students receiving support" in the 2013 report. Figures exclude the Syrian Arab Republic field of operations.

Outputs

- General education provided to approximately 494,944 eligible Palestine refugee children
- Continuing education reforms implemented in all five fields of operation
- Policy framework implemented and diagnostic tools to identify and support children with special needs finalized
- 8 new schools and 3 school extensions constructed, with construction works ongoing for 13 new schools and 3 school extensions
- Designs applying protection standards prepared for 22 schools or extensions.

C. Goal 3
A decent standard of living

98. UNRWA aims to achieve the human development goal of ensuring that Palestine refugees have a decent standard of living through interventions by its relief and social services programme, its microfinance programme and its infrastructure and camp improvement programme, in collaboration with host countries and national and international partners where applicable.

99. In 2014, UNRWA continued to deliver food, cash and specialized services to almost 290,000 Palestine refugees through the Safety Social Net Programme. UNRWA also provided assistance to 1,391,781 Palestine refugees across the five fields through various emergency programmes, with 87 per cent of them in Gaza and the Syrian Arab Republic. The Relief and Social Services Programme preserved 5,589,488 refugee records through the Refugee Registration Information System, and enhanced the system's capabilities to accommodate needs arising from the Syrian crisis. Efforts were initiated to enhance the Refugee Registration Information System capabilities and functionalities to serve and track refugee protection needs. Safety Social Net Programme reforms were completed in Jordan, the West Bank and Lebanon, but UNRWA was unable to meet increased demands owing to funding and constraints. Around 28,000 abject poor refugees remained on waiting lists in these fields. Furthermore, efforts continued in all fields to rationalize emergency and traditional assistance packages, improve and tailor targeting systems, support emergency responses and gender-based violence referral, provide for various protection needs and mainstream gender into programming.

100. The UNRWA education programme contributes to this Goal by increasing employability through its technical and vocational education and training programme. In 2014, in coordination with all fields, indicators were assessed and reformulated to better measure the relevance, efficiency and effectiveness of the programme. The programme strategy was endorsed in July 2014, and will assist in increasing access, most specifically for vulnerable groups, facilitate technical and vocational education and training sustainability, increase quality and systematize linkages with labour markets.

101. The microfinance programme financed 34,967 loans valued at $34.38 million in 2014. The programme ran losses of $739,963 in Gaza and $280,949 in the Syrian Arab Republic because of the respective conflicts in those fields. This could not be offset by the $587,100 profits from operations in the West Bank and Jordan. While there were improvements in the number and value of loans disbursed in 2014, targets were not achieved because of, among other things, the armed conflict in the Syrian Arab Republic, the war in Gaza and the impact of industrial action in the West Bank. Despite growth in the Syrian Arab Republic, microfinance operations are at risk due to low capitalization and the devaluation of the Syrian pound against the United States dollar.

102. The infrastructure and camp improvement programme, in partnership with Palestine refugee communities, initiated, developed and/or implemented camp improvement plans in five camps in Lebanon, Gaza and Jordan. UNRWA also rehabilitated unsafe and unhygienic shelters for social security net families. In addition, in Gaza 41,217 families benefitted from repairs of their shelters affected by the 2014 conflict.

Strategic objective 7
To reduce abject poverty

Expected accomplishment	*Indicator of achievement*	*Measurement*	
		Unit of measure	*Percentage*
			All fields of operation
Increased ability of abject poor individuals to meet their basic food needs	Percentage of abject poor among beneficiaries of the UNRWA Social Safety Net Programme	Baseline (2013)	41.4[a]
		Target (2014)	70.5[b]
		Actual (2014)	55.3

[a] Excluding the Syrian Arab Republic. Last year's reported actual 2013 figure (56) was misreported.
[b] Target has been adjusted with the Syria field's target removed. This indicator is not relevant in the Syria field; given the current crisis, the field provides blanket coverage to all Palestine refugees.

Outputs

- An average of 289,215 individuals received their quarterly food aid and cash subsidy
- UNRWA completed the transition in three fields from the special hardship cases programme to the Social Safety Net Programme.

Strategic objective 8
To mitigate the immediate effects of emergencies on individuals

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Number*
Reduce impact of family financial crisis	Number of Palestine refugees provided with cash and/or food assistance	Baseline (2013)	1 323 626
		Target (2014)	1 393 000
		Actual (2014)	1 363 118

Strategic objective 9
To provide inclusive financial services and access to credit

		Measurement	
Expected accomplishment	*Indicators of achievement*	*Unit of measure*	*Number*
Increased provision of financial services	(i) Number of loans disbursed	Baseline (2013)	26 539
		Target (2014)	42 002
		Actual (2014)	34 967
			Unit of measure (in millions of United States dollars)
	(ii) Value of loans disbursed	Baseline (2013)	30.55
		Target (2014)	41.02
		Actual (2014)	34.38

Outputs

- 13,891 loans valued at $19.44 million financed in the occupied Palestinian territory, 11,288 loans worth $11.78 million financed in Jordan and 9,788 loans worth $3.16 million disbursed in the Syrian Arab Republic
- Annual outreach to clients increased by 32 per cent, while the value of the portfolio improved by 13 per cent. This growth was based on increased outreach in the Syrian Arab Republic, the West Bank and Jordan, which improved by 188 per cent, 17 per cent and 12 per cent, respectively. Outreach in Gaza declined by 13 per cent, as the 2014 conflict closed down microfinance operations for two months
- 19,305 loans valued at $21.10 million provided to enterprises
- 15,662 consumer and housing loans valued at $13.28 million provided to support education and health, build household assets and enable families to improve their housing
- Palestine refugees accounted for 46 per cent of all clients, while informal enterprises accounted for 84 per cent of all enterprises financed
- Loans to women represented 37 per cent of portfolio outreach, and young clients between 18 and 30 years of age accounted for 28 per cent of all borrowers.

Strategic objective 10
To improve employability

Expected accomplishment	*Indicators of achievement*	*Measurement*	
		Unit of measure	*Percentage*
Improved market responsiveness of educational science facilities/ vocational training centres	(i) Male employment rates for graduates within 12 months of graduation[a]	Baseline (2013)[b]	83.0
		Target (2014)	87.8
		Actual (2014)[c]	72.11
	(ii) Female employment rates for graduates within 12 months of graduation	Baseline (2013)[d]	76.0
		Target (2014)	71.3
		Actual (2014)	62.94

[a] All figures are excluding the Syrian Arab Republic.
[b] Including the Syrian Arab Republic the figure is 78 per cent.
[c] Including the Syrian Arab Republic the figure is 72.29 per cent.
[d] Including the Syrian Arab Republic the figure is 75 per cent.

Outputs

- Training in technical and vocational skills provided to almost 7,300 students, of whom 43.4 per cent were women
- Employment satisfaction survey undertaken in all fields except the West Bank
- Career guidance and counselling provided to school students at the basic/preparatory level and to vocational training centre students and trainees.

Strategic objective 11
To improve the urban environment through sustainable camp development and upgrading of substandard infrastructure and accommodations

Expected accomplishment	*Indicator of achievement*	*Measurement*	
		Unit of measure	*Number*
Sustained camp development and upgraded substandard infrastructure and accommodation	Number of refugee families living in substandard shelters that have improved living conditions (excluding emergency shelters in the Gaza Strip)	Baseline (2013)	1 044
		Target (2014)	5 445
		Actual (2014)	1 068

Outputs

- 1,068 helters rehabilitated (excluding emergency cases in Gaza and Lebanon)
- 41,217 families in Gaza benefitted from repairs of shelters affected by the conflict
- 953 shelters in Rafah and more than 250 shelters in Nahr el-Bared Camp that were affected/demolished owing to 2007 conflict reconstructed.

D. Goal 4
Human rights enjoyed to the fullest

103. UNRWA aims to ensure that Palestine refugees enjoy human rights to the fullest extent possible internally by providing protection in and through its service delivery and, externally, by promoting greater respect for international law, including international humanitarian and human rights law.

104. Palestine refugees continued to face serious protection challenges due to ongoing occupation, armed conflict and displacement throughout 2014. For UNRWA, protection and human development are mutually reinforcing goals; UNRWA aims to provide quality services and also works to protect and promote the rights of Palestine refugees. UNRWA protection work has internal and external dimensions.

105. Internally, 15,687 UNRWA education staff were trained on the Agency's human rights, conflict resolution and tolerance toolkit, with 94 per cent of trainees reporting improved capacity. The annual protection audit process, which measures the degree of alignment of UNRWA core programmes with the Agency protection standards was undertaken in all fields, except the Syrian Arab Republic, because of security constraints. The overall degree of alignment for 2014 was 49 per cent. UNRWA faces a number of constraints in this area, including a lack of adequate resources and the challenge of increasing the technical awareness of protection among staff. Recognition of the need to strengthen procedures and systems for the tracking and referral of individual protection cases was a key result of the 2014 process. UNRWA continued its multisectoral approach to address gender-based violence through building referral systems to detect survivors and provide them with access to services.

106. Externally, UNRWA continued to promote greater respect for international law, including international humanitarian and human rights law. This included documenting alleged violations of international law and bringing identified concerns to the attention of relevant duty bearers through private and public advocacy. In 2014, UNRWA advocacy interventions with relevant authorities elicited a positive response in 41 per cent of instances. This outcome should be viewed in the context of worsening protection situations in several fields of operation, with the resumption of hostilities in Gaza, ongoing conflict in the Syrian Arab Republic, and refugee flows and border restrictions in Jordan and Lebanon. UNRWA also continued to effectively engage with the international human rights system, providing inputs into treaty bodies, special procedures and other mechanisms on protection issues adversely affecting Palestine refugees.

Strategic objective 12
To ensure that service delivery meets the protection needs of beneficiaries, including vulnerable groups

		Measurement[a]	
Expected accomplishment	*Indicators of achievement*	*Unit of measure*	*Percentage*
Improved conformity of service delivery to international standards, particularly protection standards	(i) Degree of compliance with UNRWA protection standards[a]	Baseline (2013)	46.6
		Target (2014)	54
		Actual (2014)	49
	(ii) Percentage of education staff who successfully completed the human rights, conflict resolution and tolerance training programme	Baseline (2013)	20[b]
		Target (2014)	40
		Actual (2014)	76

[a] Excluding the Syrian Arab Republic.
[b] The 2013 actual reported figure (9.5) was provisional; this is the correct actual figure.

Strategic objective 13
To safeguard and advance the rights of Palestine refugees by promoting respect for human rights, international humanitarian law and international refugee law

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Percentage*
Improved programmes and policies regarding protection	Percentage of protection issues eliciting positive responses from authorities	Baseline (2013)	66.6
		Target (2014)	40
		Actual (2014)	41

Outputs

- Frontline staff from all programmes benefited from 1,197 basic, 622 in-depth and 636 specialized trainings on how to address gender-based violence
- Detection of 2,539 gender-based violence survivors, with 2,020 referrals and 3,061 services accessed
- Identification of and response to protection cases, with referrals to specialized services internally and externally
- Input on Palestine refugees provided to 11 United Nations human rights reports, based on requests from the Office of the High Commissioner for Human Rights (OHCHR), the Secretary-General or other relevant human rights mechanisms, arising from Security Council, General Assembly and Human Rights Council resolutions.

Strategic objective 14
To strengthen refugee capacity to formulate and implement sustainable social services in their communities

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Percentage*
Refugee capacity to formulate and implement sustainable social services in their communities	Number of partnerships established with UNRWA community-based organizations[a]	Baseline (2013)	–
		Target (2014)	14
		Actual (2014)	7

[a] This indicator is a replacement for "Percentage of community-based organizations improving their level of performance in financial management, service delivery and governance", upon which UNRWA no longer reports.

Output

- The Lebanon field of operation renewed seven memorandums of understanding in 2014. Jordan field began drafting and receiving legal approval for the memorandums of understanding and community-based organization by-laws and thus has not yet established formal partnerships.

Strategic objective 15
To ensure Palestine refugee registration and eligibility for UNRWA services are carried out in accordance with relevant international standards

		Measurement	
Expected accomplishment	*Indicator of achievement*	*Unit of measure*	*Percentage*
Improved access to registration	Percentage of new applicants meeting UNRWA standards	Baseline (2013)	99
		Target (2014)	100
		Actual (2014)	90

Output

- Implementation of the Refugee Registration Information System facilitated staffs' application of the UNRWA Consolidated Eligibility and Registration Instructions, significantly improved UNRWA ability to monitor transactions and processes and served the refugees in a more dignified and efficient way.

Endnote

107. The United Nations Relief and Works Agency for Palestine Refugees in the Near East was established pursuant to General Assembly resolution 302 (IV) of December 1949. The Agency is a subsidiary body of the Assembly and became operational on 1 May 1950, responding to the needs of about 750,000 Palestine refugees. It is one of the largest United Nations programmes, with a population of 5.1 million registered Palestine refugees under its mandate as at the end of 2014, and around 30,000 staff. Palestine refugees are defined as "persons whose normal place of residence was Palestine during the period of 1 June 1946 to 15 May 1948,

and who lost both home and means of livelihood as a result of the 1948 conflict" and include descendants through the male line.

108. The mission of the Agency is to assist Palestine refugees in achieving their full potential in human development until a durable and just solution is found to the refugee issue. The Agency fulfils its humanitarian and human development mandate by providing protection and essential services to Palestine refugees in the Gaza Strip, the West Bank, Jordan, Lebanon and the Syrian Arab Republic. Its services include basic (and in Lebanon, secondary) education, comprehensive primary health care, emergency relief, social interventions, microfinance, shelter and infrastructural support.

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